

Before You Begin Checklist TTB Form 5620.8

Purpose

TTB Form 5620.8 main purpose is for businesses to file claims with the Alcohol and Tobacco Tax and Trade Bureau (TTB) for the payment (refund or allowance of credit) of Federal excise taxes paid on beverage alcohol or tobacco products lost, rendered unmarketable, or condemned by a duly authorized official under various circumstances, including where the President has declared a major disaster. Claims may also be filed for tax assessed or collected erroneously or excessively or for tax paid on spirits used in the manufacture of non-beverage products. These claims are filed by an Industry member to recoup excise taxes. Claims may also be filed for remission of tax relating to a loss or destruction on bonded premises.

All claims need to be signed by someone with signing authority (except Disaster Claims) and must be executed under the penalty of perjury clause.

Deadlines for Filing

For beer, wine or spirits; claims must be filed within 6 months of the date of return, loss, destruction or rendering unmerchantable.

Claims for tobacco products lost, destroyed or withdrawn from the market must also be filed within 6 months.

For a manufacturer of non-beverage products, TTB Form 5620.8 is required to be filed within 6 months (27 CFR 17.145) from the end of the quarter; in which the spirits were used to be considered timely.

A claim for overpayment of tax shall be filed by the taxpayer within 3 years from the time the return was filed or 2 years from the time the tax was paid.

Forward the original to:

Alcohol and Tobacco Tax and Trade Bureau
National Revenue Center
Room 8002 Federal Office Building
550 Main Street
Cincinnati, Ohio 45202

Before You Begin

The following is a list of all the materials and related information you should collect before beginning Form 5620.8.

- ☐ EIN number
- ☐ Registry/Permit number
- ☐ Calculation of tax amount being claimed
- ☐ A copy of the completed Form 5620.8 you submitted for the previous reporting period (MNBPs only)
- ☐ Documentation of inventories taken this quarter. Remember, your beginning inventory for this reporting period must agree with the ending inventory from the previous reporting period (MNBPs only)
- ☐ Documentation to provide sufficient support for adjustments
- ☐ Documentation to provide sufficient support for reported losses
- ☐ All documentation should include the information required in Title 27 of the Code of Federal Regulations. Please refer to Part 17 for Drawback on Taxpaid Spirits used in Manufacturing Non-Beverage Products, Part 19 for Distilled Spirits, Part 24 for Wine, Part 25 for Beer and Part 40 for Tobacco.